

15-1

## REVENUE CHART OF ACCOUNT

## INTERIM Sub-project 15

Date of Original Authorization	Period Covered	Time Due to remit to	Assistant Officer	Amount of Collection
3 Aug 53	6 Oct 53	30 Aug 53	4-2502-1001	6700.00
		3 Aug 53		

Additional Authorizations	Period Covered	Time Due to remit to	Assistant Officer	Amount of Collection

Transac No.	Date	Amount	Balance
1	19 Aug 53	37.51	
2	10 Dec 53	116.06	
3	16 Dec 53	270.00	
4	14 Jan 54	15.75	
5	9 Jul 54	73.26	
6	25 Sep 55	52.14	
7	6 Jan 56	80.76	119.32

RSW/NS/4

DRAFT  
3 August 1953

15-2

MEMORANDUM FOR THE RECORD

SUBJECT: Project MKULTRA, Subproject 15

REFERENCE: CD/TSS Memorandum for the Record, Subject: Project MKULTRA, Subproject 4, dated 4 May 1953

1. The purpose of subproject 15 is to expand the original provisions of subproject 4 to include an allowance for travel for [REDACTED] and for operational supplies used in the course of this project.

2. Subproject 4 requires frequent consultations between [REDACTED] and CD/TSS. The travel allowance will provide funds for [REDACTED] to come to Washington for some of these consultations.

3. Certain portions of subproject 4 require experimental verification by [REDACTED]. The item for operational supplies is intended to provide for the purchase of supplies used to test or verify ideas.

4. The cost estimate for subproject 15 is \$700.00 for a period of six months.

*Sidney Ottlieb*  
SIDNEY OTTLIEB  
Chief  
Chemical Division, TSS

PROGRAM APPROVED AND  
RECOMMENDED:

APPROVED FOR OBLIGATION  
OF FUNDS:

*[REDACTED]*  
F. Research Chairman

*[REDACTED]*  
Deputy Research Director

Date: AUG 3 1953

Date: AUG 3 1953

Original Only.

15-2

COST ESTIMATE

Travel	\$500.00
Supplies	200.00
	<hr/>
	\$700.00

3 August 1953

15-2

RECORDED FOR: CROMPTONER  
ATTENTION: Finance Division  
SUBJECT: KUREIMA, Subproject 15

Under the authority granted in the memorandum dated 13 April 1953 from the DCI to the DD/A, and the further authority granted in the memorandum dated 17 April 1953 from the DD/A to the Comptroller, on the subject: "DO/P-TSS Project KUREIMA", and the memorandum dated 19 June 1953, from the DCI to the DD/A extending the authority to cover Fiscal Year 1954, subproject 15 has been approved, and \$700.00 of the over-all Project KUREIMA funds have been obligated to cover the sub-project's expenses.

JOSEPH GOLDBECK  
Chief  
Chemical Division, TSS

PROGRAM APPROVED  
AND FUND COMMITTED:

APPROVED FOR OBLIGATION  
OF FUNDS:

RECORDED DIRECTOR  
Date:

RECORDED DIRECTOR  
Date:

Distribution:  
Alvarez - OSA - 2  
Dunc. Key - 1  
Dunc. Sec - 1  
Dir / Security - 1  
Dir / FO - 2

H.

Dear [redacted]

At your suggestion as to plane I have purchased a ticket for flight [redacted] of the [redacted] for August 14th. That plain leaves [redacted] at [redacted] and is due at [redacted] at [redacted]. I shall be on that plane and without any furthur communication with you about the matter. I purchased a round trip ticket but made no reservation for the return trip. I paid \$1 [redacted] for the round trip ticket.

I shall go to [redacted] tomorrow and shall be there until returning to [redacted] on the evening of the 13th.

Sincerely yours

75-4  
August 14, 1953

H

K

Reimbursement for expenses

Taxi home to airport \$3.00

air force [REDACTED] C return

[REDACTED] C

Taxi from airport to home 3.00

C

INV. #1

155

SECURITY INFORMATION

19 August 1953

MEMORANDUM FOR: CHIEF, FINANCIAL DIVISION

VIA: TBS/Budget Officer

SUBJECT: Invoice No. 1, Subproject 15, Project NKUMTA

Invoice No. 1 for Subproject 15, Project NKUMTA is attached.  
It is requested that payment of the \$37.51 be made by cash. The  
money should be sent to Chief, CD/PBS, through TBS/Budget Officer.

SIDNEY GOTHLIEB  
Chief  
Chemical Division, TBS

Attachments:  
Invoice  
Certifications

Distribution:  
Addressee - Orig. & 1  
Copywriter - 1  
TBS/Budget - 1  
TBS/Registry - 1  
Rm. Secy., [REDACTED] - 1  
TBS/CD - 2

AUG 20 1953

CERTIFICATIONS

(1) "It is hereby certified that this is Invoice No. 1 applying to subproject 15 of Project NEUTRA, that technical performance by [REDACTED] has been satisfactory, that the work was accomplished in accordance with the mutual agreement reached with [REDACTED] that this bill is just and correct and that payment therefor has not yet been made.

Date: \_\_\_\_\_

SIR LEE COLEMAN  
Chief, CD/PSS

(2) "It is hereby certified that this invoice applies to subproject 15 under Project NEUTRA which was duly approved and that the project has been carried out in accordance with the DD/P memorandum to DSI dated 3 April 1953, the DSI memorandum to DD/A dated 13 April 1953, and the DSI memorandum to the DD/A dated 19 June 1953.

Date: \_\_\_\_\_

Research Director

(3) "It is hereby certified that the scope of the program of subproject 15 of Project NEUTRA has been approved.

Date: \_\_\_\_\_

Leech, Keeley

CD/PSS  
SECRET

## MEMORANDUM RECEIPT

26 August 1953

155

To: SIDNEY GOTTLIEB  
FROM: Budget Office, TSS  
SUBJECT: Receipt of \$37.51

I hereby acknowledge receipt of the following:

\$37.51 in cash as payment for invoice #1, Subproject 15  
Project MKULTRA.

Please return \_\_\_\_\_ signed copy(ies) of this receipt

*Sidney Gottlieb*  
SIDNEY GOTTLIEB, NAME OF RECIPIENT

To \_\_\_\_\_  
FORM NO. 36-66  
MAR 1949

DATE RECEIVED  
8/26/53

H 8 August 14, 1953 153

Received from [REDACTED]  
return for travel expenses - \$37.51

C [REDACTED]

INV. #1

November 25, 1953

Advance for travel

C to [REDACTED]

Received \$115.00

C [REDACTED]

111-102

## Trip to [REDACTED]

Dec. 3.

Taxi home to Airport C	3.00
0800 for [REDACTED] via [REDACTED]	
round trip airline ticket [REDACTED] to [REDACTED]	98.56
1040 at [REDACTED] C	
Taxi airport to contact	2.25
per diem 3/4 day @ \$9.00	6.75

Dec. 4.

Taxi hotel to contact	1.75
Taxi contact to airport C	2.25
1705 at [REDACTED] via [REDACTED]	
2050 at [REDACTED] C	
Taxi airport to home	3.25
per diem @ \$9.00	9.00
	\$15.75
	\$111.06

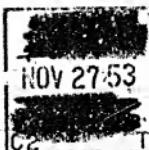
Transportation plus per diem - - - - - 126.81

Travel Advance - - - - - 115.00

Balance due - - - - - \$11.81

116.81 and last 84

156



C  
C

255

75-6  
09856  
TOTAL FARE  
022700C4C  
FOR NUMBER

PASSENGER'S RECEIPT  
NOT GOOD FOR PASSAGE



SOLD SUBJECT TO TARIFF REGULATIONS

The Nation's No. 1  
Coast to Coast Airline

111.82

10 December 1953

MEMORANDUM FOR: CHIEF, FINANCE DIVISION

VIA: TBS/Budget Officer

SUBJECT: Invoice No. 2, Subproject 15, Project MULTRA

Invoice No. 2 for Subproject 15, Project MULTRA is attached.  
It is requested that payment be made in cash (\$111.05). The cash  
should be sent to Chief, CP/TBS, through TBS/Budget Officer.

SIDNEY GOTTLIEB  
Chief  
Chemical Division, TBS

## Attachments:

Invoice  
Certifications

## Distribution:

Addressed - Orig. & 1  
Controller - 1  
Head, Secy., [REDACTED] - 1  
TBS/Budget - 1  
TBS/Registry - 1  
TBS/CD - 2

DEC 18 1953

CERTIFICATIONS

(1) "It is hereby certified that this is Invoice No. 2 applying to sub-project 15 of Project MAULERA, that technical performance by [REDACTED] has been satisfactory, that the work was accomplished in accordance with the mutual agreements reached with [REDACTED] that this bill is just and correct and that payment thereon has not yet been made.

Date: \_\_\_\_\_

SIRMY GUTPLAUS  
Chief, C2/203

(2) "It is hereby certified that this invoice applies to sub-project 15 under Project MAULERA which was duly approved and that the project has been carried out in accordance with the D/D memorandum to SCI dated 3 April 1953, the SCI memorandum to D/A dated 13 April 1953, and the SCI memorandum to the D/A dated 19 June 1953.

Date: \_\_\_\_\_

Research Director"

(3) "It is hereby certified that the scope of the program of sub-project 15 of Project MAULERA has been approved.

Date: \_\_\_\_\_

Exec. Secy.,

15-6

(11.81)

Received from [REDACTED]

31

H

C [REDACTED] Jan 21, '54

INV. #2

Office Memorandum • UNITED STATES GOVERNMENT

TO : Record

FROM :

SUBJECT:

15-7  
DATE: 12 Jan. 1954

Received from [REDACTED] \$99.25, as  
partial replacement for travel advance of \$115.00 made  
to [REDACTED] on Oct. 25, 1953, out of personal  
funds.

Inv. #7

## MEMORANDUM RECEIPT

15-8

12 January 1954

DATE

TO: Sidney Cottlieb

FROM: Budget Office, TSS

SUBJECT: Cash \$111.06

I hereby acknowledge receipt of the following:

Cash in the amount of \$111.06 for payment of Invoice No.2, Subproject 15, Project MAULTHA.

Please return 1 signed copy(ies) of this receiptTo 2319 Qtrs. I.  
FORM NO. 36-66  
MAR 1949

SIGNATURE OF RECIPIENT

4/4/54

DATE RECEIVED

15-9

16 December 1953

MEMORANDUM FOR: CHIEF, FINANCE DIVISION

VIA: TSS/Budget Officer

SUBJECT: Invoice No. 3, Subproject 15, Project MULTRA

Invoice No. 3 for Subproject 15, Project MULTRA is attached.

It is requested that payment be made by check for \$270.00, made out  
to [REDACTED]. The check should be sent to Chief, CD/TSS,  
through TSS/Budget Officer.

(C) SIDNEY GOTTLIEB

Chief

Chemical Division, TSS

Attachments:

Invoice

Certifications

Distribution:

Addressed - Orig. & 1

Comptroller - 1

Exec. Sec'y., [REDACTED] - 1

TSS/Budget - 1

TSS/Registry - 1

TSS/CD - 2

DEC 18 1953

~~SECRET~~

15-9

CERTIFICATIONS

(1) "It is hereby certified that this is Invoice No. 3 applying to subproject 15 of Project MAULTRA, that technical performance by [REDACTED] has been satisfactory, that the work was accomplished in accordance with the mutual agreement reached with [REDACTED] that this bill is just and correct and that payment therefor has not yet been made.

Date: \_\_\_\_\_

SIDNEY GOTTLIEB  
Chief, CD/TSS"

(2) "It is hereby certified that this invoice applies to subproject 15 under Project MAULTRA which was duly approved and that the project has been carried out in accordance with the DD/P Memorandum to DCI dated 3 April 1953, the DDCI memorandum to DD/A dated 13 April 1953, and the DCI memorandum to the DD/A dated 19 June 1953.

Date: \_\_\_\_\_

"Research Director"

(3) "It is hereby certified that the scope of the program of subproject 15 of Project MAULTRA has been approved.

Date: \_\_\_\_\_

"Exec. Sec'y,"

~~SECRET~~  
DEC 18 1953

## MEMORANDUM RECEIPT

15-10

18 January 1954

DATE

TO: Sidney Gottlieb

FROM: Budget Office, TSS

SUBJECT: Check #M137347

I hereby acknowledge receipt of the following:

Check #M137347 in the amount of \$270.00 payable to [REDACTED] for payment of Invoice No. 3, Subproject 15, Project MAUTTA.

Please return 1 signed copy(ies) of this receipt

SIGNATURE OF RECIPIENT

2319 Qtrs. I

18 Jan 54 DATE RECEIVED

To \_\_\_\_\_  
FORM NO. 35-65  
MAR 1949

15-11

14 January 1964

MEMORANDUM FOR: CHIEF, CHEMICAL DIVISION

VIA: TCM/Budget Officer

SUBJECT: Invoice No. 4, Subproject 15, Project KURETA

Invoice No. 4 for Subproject 15, Project KURETA is attached.

It is requested that payment be made by check for \$15.75 made out to

[REDACTED] The check should be sent to Chief, CD/CSO, through  
TCM/Budget Officer.

SIDNEY GOTTLEB  
Chief  
Chemical Division, TSC

Attachments:

Invoice

Certifications

Distribution:

Addressor - Orig. A 2

Controller - 1

Mac. Secy. - [REDACTED] - 1

T.C./Budget - 1

T.C./Registry - 1

TCM/CSO - 2

JAN 15 1964

15-11

CONFIDENTIAL

(1) "It is hereby certified that this is Invoice No. 4 applying to sub-project 15 of Project PROJ/01, that technical performance of [REDACTED] has been satisfactory, that the work was carried out in accordance with the initial agreement entered with [REDACTED] that this bill is just and correct and that payment therefor has not yet been made.

Date:

20 MAY 1993  
Chief, CO/TSI

(2) "It is hereby certified that this invoice applies to sub-project 15 under Project PROJ/01 which was duly approved and that the project has been carried out in accordance with the CO/P memorandum to COI dated 3 April 1993, the COI memorandum to CO/P dated 15 April 1993, and the COI memorandum to the CO/P dated 10 June 1993.

Date:

Research Director

(3) "It is hereby certified that the scope of the progress of sub-project 15 of Project PROJ/01 has been approved.

Date:

Encl. see V.

JAN 15 1993

## MEMORANDUM RECEIPT

1 Feb 1954

DATE

15-11

TO: Sidney Gottlieb  
FROM: TSS/Budget  
SUBJECT: Cash of \$15.75

I hereby acknowledge receipt of the following:

Cash in the amount of \$15.75 as payment of Invoice #4 Subproject 15.

A

Please return 1 signed copy(ies) of this receipt

to 2314 Qtrs Eye  
FORM NO. 38-66  
MAR 1949

SIGNATURE OF RECIPIENT

1 Feb 54

DATE RECEIVED

15-11

## Office Memorandum • UNITED STATES GOVERNMENT

TO : Record

FROM :

SUBJECT:

DATE: 1 Feb. 1954

A

B

Received from [REDACTED] \$15.75 <sup>00</sup>

partial repayment for travel advance of \$115.00 made to  
[REDACTED] Nov. 25, 1953 from personal funds.

(C)

A

Inv. #4

Summary of Services 2 and 4 1518

I Agency Balance:

A. Charges (total charges for transportation plus per item, as listed on travel voucher) \$126.81

B. Payments

Inv. #2	111.06
Inv. #4	15.75
	\$126.81

C

II. [REDACTED] Balance

A. Charges (total charges for transportation plus per item, as listed on travel voucher) \$126.81

B. Receipts

Advance (paid by [REDACTED])	A	\$115.00
Part of Invoice #2		11.81
		126.81

A

III. [REDACTED] Balance

A. Payments

Advance to [REDACTED]	C	\$115.00
-----------------------	---	----------

B. Receipts

Part of Inv. #2 (\$111.06 minus \$11.81)	99.25
Inv. #4	15.75
	\$115.00

SECRET//  
SECURITY INFORMATION

1573

DRAFT/  
9 December 1953

MEMORANDUM FOR THE RECORD

SUBJECT: Project MKULTRA, Amendment to Subproject 15

REFERENCE: CD/TSS Memorandum for the Record, Subject: Project MKULTRA, Subproject 15, dated 3 August 1953

1. Subproject 15 was established by the reference memorandum to provide for travel to [REDACTED] and operational supplies for Mr. [REDACTED] in connection with MKULTRA Subproject 4. Subproject 4 was set up to provide for the preparation of a manual on the application of the magician's art to certain covert activities.

2. It is desired to broaden the scope of Subproject 15 by amending the reference memorandum to include (1) any travel accomplished by CD/TSS request and (2) payment for services in connection with consultation and activities of a minor nature for CD/TSS.

3. Specifically, it is desired to include travel and operational supplies in connection with Subproject 15 (a continuation of Subproject 4) and to include travel, services, and supplies in connection with an investigation of claims in the general field of parapsychology made by the [REDACTED]

4. The reference memorandum provided for the allotment of \$700.00. No further funds are required.

*Sidney Gottlieb*  
SIDNEY GOTTLIEB  
Chief  
Chemical Division, TSS

PROGRAM APPROVED AND  
RECOMMENDED:

APPROVED FOR OBLIGATION  
OF FUNDS:

A  
[REDACTED]  
Exec. Sec'y.,

A  
[REDACTED]  
Research Director

Date:

Date: 21 Dec 1953

Original Only

15-14

December 10, 1953

B

To [REDACTED]

For services rendered between November 11th and December 9th  
1 and 4/5 weeks @ \$150.00 per week ..... \$270.00

C

IV. #3

15-15

16 December 1953

MEMORANDUM FOR: CHIEF, FINANCIAL DIVISION

VIA: TSS/Budget Officer

SUBJECT: Invoice No. 3, Subproject 15, Project MKULTRA

Invoice No. 3 for Subproject 15, Project MKULTRA is attached.

It is requested that payment be made by check for \$270.00, made out

C to [REDACTED] The check should be sent to Chief, CD/TSS,  
through TSS/Budget Officer.

SIDNEY GOTTLIEB  
Chief  
Chemical Division, TSS

Attachments:

Invoice  
Certifications

Distribution:

Addressee - Orig. & 1 C  
Comptroller - 1  
Exec. Sec'y, [REDACTED] - 1  
TSS/Budget - 1  
TSS/Registry - 1  
TSS/CD - 2 ✓

Inv. #3

15-15

CERTIFICATIONS

(1) "It is hereby certified that this is Invoice No. 3 applying to subproject 15 of Project MKULTRA, that technical performance by [REDACTED] has been satisfactory, that the work was accomplished in accordance with the mutual agreement reached with [REDACTED] that this bill is just and correct and that payment thereof has not yet been made.

Date: \_\_\_\_\_

SIDNEY COPNIEB  
Chief, Co/TSS"

(2) "It is hereby certified that this invoice applies to subproject 15 under Project MKULTRA which was duly approved and that the project has been carried out in accordance with the DD/P memorandum to DCI dated 3 April 1953, the DCI Memorandum to DD/A dated 13 April 1953, and the DCI Memorandum to the DD/A dated 19 June 1953.

Date: \_\_\_\_\_

A  
Research Director"

(3) "It is hereby certified that the scope of the program of subproject 15 of Project MKULTRA has been approved.

Date: \_\_\_\_\_

A  
Exec. Sec'y., [REDACTED]

Link 18

## MEMORANDUM RECEIPT

75-16

TO: Sidney Cottlie

FROM: Budget Office, ISS

SUBJECT: Check #1037347

18 January 1954

DATE

I hereby acknowledge receipt of the following:

Check #1037347 in the amount of \$270.00 payable to [REDACTED] for payment of Invoice No. 3, Subproject 15, Project MULTA.

Please return 1 signed copy(ies) of this receipt  
To 2319 Qtrs. I

SIGNATURE OF RECIPIENT

18 Jan 54

DATE RECEIVED

TO FORM NO. 36-66  
MAR 1949

Inv. #3

15-17

B

C

Received from [REDACTED]

Bank cashier's check number M137347 for \$270.00.

C

[REDACTED]  
Jan 21, 1954

Inv. #3

15-18

9 July 1954

MEMORANDUM FOR THE RECORD

SUBJECT: Summary of Events Related to Reimbursement of Taxes to [REDACTED]

1. Background. Mr. [REDACTED] is a self employed [REDACTED] whose normal income is derived from payment by various individuals and organizations for individual performances. Although not applying to calander year 1953, other characteristic sources of income are from publishers of books, etc., and from individuals to whom he has given instructions in [REDACTED]. When preparing his Federal Income Tax form, income is customarily listed by individual performances, etc., with the person or organization paying for the performance, the location of the performance, the amount received, and the deductions itemized for that individual performance. It is customary for deductions to be itemized for each performance or each source of funds, rather than for a standard deduction to be taken. As may or may not be characteristic with professional performers, these deductions are often questioned by the Internal Revenue people, and Mr. [REDACTED] is frequently called on to justify some of his deductions. For this reason, a detailed record book is kept of his income, with a separate page for each performance or other source of income.

2. Mr. [REDACTED] requested instructions from the undersigned on how he was to report his income from CD/TSS. After several conferences with Mr. [REDACTED] (Asst. General Executive Counsel for the "Agency") and Mr. [REDACTED] Security Officer for TSS, the following was recommended. Mr. [REDACTED] should report all funds received from CD/TSS, except for funds for travel expenses, but no attempt should be made to itemize any deductions based on these funds. Income tax should be paid on the entire amount reported. Mr. [REDACTED] should determine a conservative value for the amount of tax paid in excess of what would have been paid if reasonable deductions were made. The reason for this was the feeling that any questions by the Internal Revenue people concerning the funds paid by CD/TSS would be prompted by questions on deductions made. It was recommended that the excess tax paid by [REDACTED] be refunded by CD/TSS.

Additional papers:

1. letter to Mr. [REDACTED] summarizing payments to him during 1953, plus second payment during 1954.
2. Statement from Mr. [REDACTED] dated 28 May 54,
3. Memorandum dated 2 July 54 from [REDACTED] giving opinion of legality of payment.

15-18

February 23, 1954

Dear [REDACTED]

According to my records, payments so far have been as follows:

<u>Date of Payment</u>	<u>For Period</u>	<u>Amount</u>
April 13, 1953	March 1-17	150.00 <i>private trip San Fran</i>
May 5	March 18-April 13	150.00 <i>private trip</i>
June 17	May 11-13, 25-30, June 1-8	450.00 <i>Sal. 15</i>
July 10	weeks begin June 15 & 22	300.00
August 12	weeks begin July 13 & 20	300.00
August 31	weeks begin July 27, August 3 & 10	450.00
October 24	weeks begin August 24, 31, Sept 14	450.00
October 22	weeks begin Sept 21, 28, Oct 4, 11	600.00
December 10	weeks begin Oct 19, 26, Nov 2	450.00
January 21, 1954	Nov 11-Dec 9	270.00 <i>Sal. 15</i>
		\$3,570.00

In addition, payments for direct travel expenses were \$37.51 and \$125.81.

Sincerely,

SIDNEY GOTTLIEB

P. 12 725

15-18

B  
[REDACTED]  
28 May 1954

Expenses incurred during 1953 for which tax deductions were not claimed. Reimbursement for excess income taxes.

Income received from you during 1953	\$3300.
Standard 10% deduction	330.
22.2% tax on \$330.	73.26

I certify that no deductions whatsoever were claimed for the amount received from you although for the remainder of my income itemized deductions were made.

Summary of actual expenses:

Stationary	\$5.00
Telephone	50.00
Research	
(lunches-taxis)	150.00
Techinetc. books	50.00
Model	
(shop and labor)	75.00

\$330.00

Inv. #

15-18

## Office Memorandum • UNITED STATES GOVERNMENT

TO : \_\_\_\_\_

DATE: 2 July 54

FROM: : \_\_\_\_\_

SUBJECT: \_\_\_\_\_

The amount of \$ 73.26 represents  
excess tax paid by [REDACTED]  
as a result of not claiming deductions  
to which he was entitled but which  
he did not take at request of C-1A.  
The reason for the request was that it  
was feared that Internal Revenue might  
check on any deductions claimed &  
thus become writing of C-1A in turn.  
The amount of \$ 73.26 is therefore being  
reimbursable to [REDACTED]

A

[REDACTED]

15-19

## Office Memorandum • UNITED STATES GOVERNMENT

TO : Record

DATE: 9 July 1954

FROM :

SUBJECT: MKULTRA, Subproject 15, Expansion of Scope.

(S) 1. The scope of Subproject 15 is hereby expanded to include the reimbursement of [REDACTED] for excess income taxes paid by him on funds paid to him by CD/TSS. This includes all funds paid to [REDACTED] by CD/TSS during the calendar year 1953, and applies to excess taxes paid by [REDACTED] at the request of CIA in order to protect the security of the Agency.

C 2. This expanded scope was discussed with Mr. [REDACTED] Office of the Chief TSS, and is made of record with his approval, and is made of record by this informal memorandum at the recommendation of OC/TSS. Discussion with Mr. [REDACTED] was on 8 July 1954.

A A  
Deputy Chief/CD/TSS

IN V. ✓

15-20

9 July 1954

SUBJECT: FOR: CHIEF, FINANCE DIVISION

VIA: TAC/Budget Officer

SUBJECT: Invoice No. 5, sub-project 10, Project MURKIN

Invoice No. 5 for sub-project 10, Project MURKIN is attached.  
Other invoices will follow later. It is requested that payment be  
made by check for \$73.25 made out to [REDACTED]. The check  
should be sent to Chief, CO/103, through TAC/Budget Officer.

SIDNEY GOTTLIEB

Chief

Chemical Division, TAC

## Attachments:

Invoice

Certifications

## District Edition

Attachment - Orig. &amp; 2 v/c

Certificates = 1

TAC/103 - 1

TAC/103 - 1 ✓

TAC/103 - 1 G

TAC/103 - 2

I CERTIFY THAT FUNDS ARE AVAILABLE

ORIGINATOR REFERENCE NO. 09103-3

CHARGE TO ALLOWANCE NO. X-522-100-100

JUL 12 1954

APPROVING OFFICER

CHECK "when" IN THE AMOUNT OF \$1326  
RECEIVED, 21 JUN 1954

CONFIRMATION

(1) It is hereby certified that this is Invoice No. 5 applying to  
Contract No. 14 of Project R&D/PA, that technical performance by  
[REDACTED] has been satisfactory, that the work has been performed  
in accordance with the contract & recent review will  
show that this bill is just and correct and that payment thereon has not  
yet been made.

Date:

JAMES GUTHRIE  
Chief, CO/PSD

(2) It is hereby certified that this invoice applies to sub-project  
15 under Project R&D/PA which was duly approved and that the project  
has been carried out in accordance with the D/P memorandum to DCI  
dated 3 April 1963, the DCI memorandum to CO/A dated 13 April 1963,  
and the DCI memorandum to CO/A dated 19 June 1963.

Date:

A  
Research Director

## MEMORANDUM RECEIPT

15-31

TO:

FROM:

SUBJECT:

29 July 1947  
DATEJune 5  
Subject 15

I hereby acknowledge receipt of the following:

CHECK #~~4414~~ IN THE AMOUNT OF \$23.26  
RECEIVED.

A

[Redacted]  
Please return \_\_\_\_\_ signed copy(ies) of this receipt

SIGNATURE OF RECIPIENT

To

FORM NO. 36-66  
MAR 1949

DATE RECEIVED

15-22

DRAFT

3 August 1954

MEMORANDUM FOR: THE RECORD

SUBJECT: : Extension of Time for  
Project MKULTRA, Subproject 15

Since Subproject 15 has expired and there are still  
funds remaining in the project, Subproject 15 is hereby  
extended for one year from date of expiration.

APPROVED:

A.

*[Signature]*  
y [Signature]  
Chief, TSS/Chemical Division

Original Only

Please return both copies.

15-23

Received from [REDACTED] B E

Bank Check No. M142064, for \$73.26.

C

Date: July 31, 1854

15-24

DR.

DR. GOTTLIEB  
file ~~MULTRA~~ 15  
24 February 1955

MEMORANDUM FOR: THE RECORD

SUBJECT: Reimbursement of Excess Federal Income Tax to Mr. [REDACTED]

C 1. Reference is made to the memorandum for the record dated 9 July 1954, subject: Summary of Events Related to Reimbursement of Taxes to [REDACTED]. Reference is also made to the related opinion of Mr. [REDACTED] (Assistant General Counsel for the Agency) dated 2 July 1954. These documents, filed in MULTRA Subproject 15, provide explanation and justification for refund of excess Federal Income Taxes paid by Mr. [REDACTED] for the calendar year 1953. Since the circumstances are identical for the calendar year 1954, these same justifications are used as a basis for reimbursement of excess taxes paid by Mr. [REDACTED] for 1954. C

A 2. As a self-employed individual, Mr. [REDACTED] customarily itemized each source of income and itemizes detailed deductions. For security reasons, he has been requested to claim no deductions on the money paid by the Agency. Thus, taxes are paid on the total amount received from the Agency rather than on the adjusted amount after deductions are made. The loss incurred by Mr. [REDACTED] hence the amount reimbursed, is estimated by assuming a "standard" deduction of 10% on the amount paid to Mr. [REDACTED]. C

Amount paid Mr. [REDACTED] during 1954 \$2370.00  
Standard ten percent deduction \$ 237.00  
Tax paid on this deduction (at 22%) \$ 52.14

3. Thus \$52.14 is considered the loss incurred by Mr. [REDACTED] and is the amount to be reimbursed.

Distribution:  
Orig - TSS/CD  
1 - Chrono

Project 11 270<sup>00</sup>  
17 180<sup>00</sup>  
30<sup>00</sup>  
237<sup>00</sup>

15-25

Feb. 23, 1955

For services.....52.14

15-26

25 February 1955

REFERENCE NO.: CHIEF, FINANCE DIVISION

VIA : TSS/Budget Officer

SUBJECT : Subproject 15, Project KUMERA  
Invoice No. 6, Allowance A-2522-10-001.

Invoice No. 6 for Subproject 15, Project KUMERA is attached.  
Other invoices will follow later. It is requested that payment be  
made by check for \$92.14, made out to ██████████. The check  
should be sent to Chief, CD/TSS, through TSS/Budget Officer by  
4 March 1955.

SIXTY COMMAS  
Chief  
Chemical Division, TSS

Attachment(s):

Invoice  
Certifications

Distribution:

Crig 2 - All Divisions v/a

1 - Sanigolier

1 - TSS/OC

1 - TSS/CD

1 - Chrono,

1 - TSS/PASCO

CHECK #135253 IN THE AMOUNT OF \$92.14  
RECEIVED MAR 4 1955

I CERTIFY THAT I HAVE READ THE ABOVE

IN FULL AND UNDERSTOOD IT

DATE 15 FEB 1955

BUDGET OFFICER

~~SECRET~~~~CONFIDENTIAL~~

(1) It is hereby certified that this is invoice No. 6 applying to sub-project 1 of Project MELITA, that technical performance by [REDACTED] has been satisfactory, that the work was carried out in accordance with the technical agreement reached with [REDACTED], that this bill is just and correct and that payment thereon has not yet been made.

Date:

SIDNEY COVETIS  
Chief, TEC/CB

(2) It is hereby certified that this invoice applies to sub-project 13 under Project MELITA which was duly approved and that the project was basic carried out in accordance with the D/S/I memorandum to DDCI dated 3 April 1953, the DDCI memorandum to D/S/I dated 13 April 1953, and the D/S/I memorandum to the DDCI dated 10 June 1953.

A

Date:

[REDACTED]  
Mechanics Director

18-27

March 4, 1955

Dear [REDACTED]

Enclosed herewith is [REDACTED] my check #135253  
in the amount of \$52.14, payable to you. Please sign  
the attached receipts and return one to us, using the  
above address.

Sincerely,

A

15-28

Feb. 23, 1955

B  
[REDACTED] For Services..... \$52.14

C  
[REDACTED]

15-29

MEMORANDUM RECEIPT

4 MAR 1955

DATE

TO:

FROM:

SUBJECT:

Source #6  
Sub. 15

I hereby acknowledge receipt of the following:

~~E~~ CHECK #~~85953~~ IN THE AMOUNT OF \$~~5.00~~  
RECEIVED.

Please return \_\_\_\_\_ signed copy(ies) of this receipt

~~3/4/50~~

To \_\_\_\_\_  
Form No. 36-66  
MAR 1949

DATE RECEIVED

15-30

4 March 1955

Dear [REDACTED]

According to my records, payments to you during 1954 were as follows:

<u>Date of Payment</u>	<u>Period</u>	<u>Amount</u>
January 21, 1954	November 11th to December 9th	\$270.00
March 19, 1954	Weeks of January 11th and 18th, February 12th and 19th, and March 1st	750.00
June 11, 1954	March, April and May	750.00
September 30, 1954	Weeks of July 18th and August 23rd	300.00
November 22, 1954	September and October	300.00
		\$2,370.00

I have not been able to locate the bill you gave us in December, so I would appreciate it if you would send me another one.

Please note my new address. Please send future correspondence to the address as it appears on this letterhead.

Sincerely yours,

MEMORANDUM RECEIPT

TO:

4 March 1955

DATE

FROM:

SUBJECT:

I hereby acknowledge receipt of the following:

FILE SUB  
15 INVOICE #  
16

Check #135253  
in the amount of \$52.14.

Please return (1) signed copy(ies) of this receipt.

To \_\_\_\_\_  
Form No. 35-68  
MAR 1949

March 8/1955

DATE RECEIVED

3 December 1955

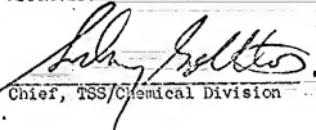
15-32

MEMORANDUM FOR: THE RECORD

SUBJECT : Extension of Time  
MKULTRA Subproject 15

Since Subproject 15 has expired and there are still funds remaining in the project, an extension is hereby authorized for a period of one year beginning 3 December 1955.

APPROVED:

  
Chief, TSS/Chemical Division

Distribution:  
Original Only

To

Mr. [REDACTED]

B

Reimbursement for excess income taxes.

Income received from you during 1955 .....	\$950.00
Standard 10% deduction.....	95.00
22.2% tax on \$95.00 .....	21.00

I certify that no deductions whatsoever were claimed for the amount received from you although for the remainder of my income itemized deductions were made.

C

[REDACTED] January 16, 1956

15-34

6 January 1996

MEMORANDUM FOR: CHIEF, FINANCIAL DIVISION

VIA : TCS/Budget Officer

SUBJECT : Subproject 15, MIUHARA, Invoice #7  
Allotment 4-2502-10-001

Invoice #7 for Subproject 15 MIUHARA is attached. Other invoices will follow later. It is requested that payment be made by check in the amount of \$40.96, payable to [REDACTED]. The check should be forwarded to Chief, TCS/CD, through TCS/Budget Officer no later than 20 January 1996.

SIDNEY COOTLESS  
Chief  
TCS/Chemical Division

Attachment:  
Invoice & Certifications

Distribution:  
Orig & 2 - Addressee w/a  
1 - Comptroller

CHQ#300187 THE AMOUNT OF \$20.96  
RECEIVED 1/6/96

143  
1/6  
4-2502-10-001

AN 304-6001-10-001-17.92-20.96

cc Cash

20.96

Chq#300187

1/6/96

AMOUNT \$20.96

DATE 1/6/96

CHQ#300187

## INVOICE

For services ----- \$20.96

## CERTIFICATIONS

(1) It is hereby certified that this is Invoice No. 7 applying to Subproject 15 of Project MULTRA, that technical performance by [REDACTED] has been satisfactory, that the work was accomplished in accordance with the mutual agreement reached with [REDACTED] that this bill is just and correct and that payment thereof has not yet been made.

DATE:

Chief, Technical Division

(2) It is hereby certified that this invoice applies to subproject 15 under MULTRA which was duly approved and that the project has been carried out in accordance with the DD/P memorandum to DCI dated 3 April 1953, the DCI memorandum to DD/A dated 13 April 1953, and the DCI memorandum to the DD/A dated 19 June 1953.

DATE:

Research Director

January 20, 1956

Dear Mr. [REDACTED]

Attached herewith is [REDACTED] check  
#200789 in the amount of \$20.96, payable to you. Also attached  
is a receipt (in duplicate) which you are requested to sign  
and return to us at the following address.

Sincerely,

Encl (1)

15-36

RECEIPT

I hereby acknowledge receipt of [REDACTED]  
Treasurer's Check #200789 in the amount of \$20.96, payable to  
[REDACTED]

[REDACTED] Jan 25, 1956

15-37

## MKULTHA

## Subproject 15

Description	Date	Obligations	Expenditures	Balance
-------------	------	-------------	--------------	---------

Subproject 15	Aug 5	400.00		700.00
Issue 1	Aug 30		39.61	662.49
" 2	Dec 17		111.06	551.43
" 3	18		210.00	381.43
" 4	Jan 15		15.70	265.63
" 5	July 12		73.26	192.37
" 6	Feb 25		50.14	142.23
" 7	11		20.96	119.27